

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 16, 2006

Mr. Michael L. Browne  
President and Chief Executive Officer  
Harleysville Group Inc  
355 Maple Avenue  
Harleysville, PA 19438-2297

**Re: Harleysville Group Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2004**  
**File No. 0-14697**

Dear Mr. Browne:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief